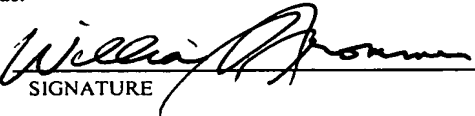


U.S. APPLICATION NO. 10/559491		INTERNATIONAL APPLICATION NO. PCT/JP2004/007814		ATTORNEY'S DOCKET NO. 450100-05115	
21. The following fees are submitted					
<input checked="" type="checkbox"/> a) Basic national fee \$300.00				\$300.00	
<input checked="" type="checkbox"/> b) Examination fee \$200.00				\$200.00	
<input checked="" type="checkbox"/> c) Search fee \$500.00				\$500.00	
TOTAL OF ABOVE CALCULATIONS \$1,000.00				\$1,000.00	
<input type="checkbox"/> Additional fee for specification and drawings filed in paper over 100 sheets (excluding sequence listing or computer program listing filed in an electronic medium). The fee is \$250 for each additional 50 sheets of paper or fraction thereof.					
Total Sheets	Extra Sheets	Number of each additional 50 or fraction thereof (round up to a whole number)	Rate		
161 - 100 =	61 / 50 =	2	x \$250.00		
Surcharge of \$130.00 for furnishing the oath or declaration later than 30 months from the earliest claimed priority date (37 CFR 1.492(e)).					
CLAIMS	NUMBER FILED	NUMBER EXTRA	RATE		
Total Claims	26 - 20 =	6	x \$50.00		
Independent Claims	16 - 3 =	13	x \$200.00		
MULTIPLE DEPENDENT CLAIMS(S) (if applicable)			+ \$360.00		
TOTAL OF ABOVE CALCULATIONS =				\$1,000.00	
<input type="checkbox"/> Applicant claims small entity status. See 37 C.F.R. 1.27. The fees indicated above are reduced by 1/2.					
SUBTOTAL =				\$1,000.00	
Processing fee of \$130.00 for furnishing the English translation later than 30 months from the earliest claimed priority date (37 CFR 1.492(f)).					
TOTAL NATIONAL FEE =				\$1,000.00	
Fee for recording the enclosed assignments (37 CFR 1.21(h)). The assignment must be accompanied by an appropriate cover sheet (37 CFR 3.28, 3.31). \$40.00 per property.				+	\$40.00
TOTAL FEES ENCLOSED =				\$1,040.00	
				Amount to be refunded:	\$
				Amount to be charged:	\$
a. <input checked="" type="checkbox"/> Checks in the amount of \$1,000.00 and \$40.00 to cover the above fees are enclosed. b. <input type="checkbox"/> Please charge my Deposit Account No. _____ in the amount of \$_____ to cover the above fees. A duplicate copy of this sheet is enclosed. c. <input type="checkbox"/> The Commissioner is hereby authorized to charge any additional fees which may be required, or credit any overpayment to Deposit Account No. _____. A duplicate copy of this sheet is enclosed. d. <input type="checkbox"/> Fees are to be charged to a credit card. WARNING: Information on this form may become public. Credit card information should not be included on this form. Provide credit card information and authorization on PTO-2038.					
NOTE: Where an appropriate time limit under 37 CFR 1.495 has not been met, a petition to revive (37 CFR 1.137(a) or (b)) must be filed and granted to restore the International Application to pending status.					
SEND ALL CORRESPONDENCE TO:					
William S. Frommer, Esq. Frommer Lawrence & Haug LLP 745 Fifth Avenue New York, New York 10151			<div style="text-align: center;">  SIGNATURE </div> <div style="text-align: center;"> William S. Frommer NAME </div> <div style="text-align: center;"> 25,506 REGISTRATION NUMBER </div>		
Dated: December 5, 2005					

10/559491

PCT/PTO 05 DEC 2005

FLH Ref. No.: 450100-05115

New Patent Application filed December 5, 2005 entitled:

**APPARATUS AND METHOD FOR PROCESSING INFORMATION SIGNAL,
APPARATUS AND METHOD FOR PRODUCING COEFFICIENT, APPARATUS AND
METHOD FOR PRODUCING LOOKUP TABLE, PROGRAM FOR PERFORMING
EACH METHOD, AND MEDIUM RECORDING EACH PROGRAM**

Corresponding to PCT Application No. PCT/JP2004/007814

Filed June 4, 2004

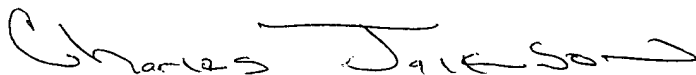
"Express Mail" mailing label number

EV713812700US

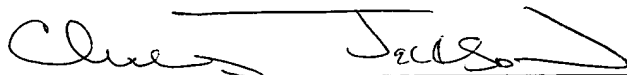
Date of Deposit

December 5, 2005

I hereby certify that this paper or fee, and a patent application and accompanying papers, are being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 CFR 1.10 on the date indicated above and are addressed to the Commissioner for Patents, Mail Stop PCT, P.O. Box 1450, Alexandria, VA 22313-1450.



(Typed or printed name of person mailing paper or fee)



(Signature of person mailing paper or fee)